

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 25th February, 2016

No. 09/2016

S.O. 595(E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, the Madhya Pradesh State AIDS Control Society a body constituted by the Government of Madhya Pradesh in respect of the following specified income arising to that Society, namely:-

- (a) amount received in the form of grants-in-aid from the Government of India; and
 - (b) interest earned on such grants-in-aid.
2. This notification shall be deemed to apply for the period 01.06.2011 to 31.03.2013 and shall apply with respect to the Financial Years 2013-14, 2014-15 and 2015-16.
3. The notification shall be effective subject to the following conditions, namely:-
- (a) the Madhya Pradesh State AIDS Control Society does not engage in any commercial activity;
 - (b) the activities and the nature of the specified income of the Madhya Pradesh State AIDS Control Society remain unchanged throughout the financial year; and
 - (c) the Madhya Pradesh State AIDS Control Society files return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.
4. The grants received by the society shall be received and applied in accordance with the prevailing rules and regulations.

[F. No.196 / 73 / 2012-ITA.I]

DEEPSHIKHA SHARMA, Director